5. Transfer is made on grounds of the exigencies of service and not on the ground suggested.

Petitions from Salt Contractor.

187. **Mr. C. A. Kunjunni Raja.**—Will the Government be pleased to state if orders have been passed on petitions of the late salt contractor Mr. Arunachalam Chettiyar referred to in question No. 11 of the Special Session of 1104; if so, what are the orders;

(b) what are the recommendations on these petitions by the Head of the Department concerned;

(c) have any remarks been made by any of the Diwans of the State on these petitions; if so, what are the remarks?

Mr. V. B. Vaidyanatha Ayyar.—(a) Orders have not been passed.

(b) and (c). Government regret that they cannot publish the correspondence.

Preparation of the Local Audit Manual.

188. **Mr. A. B. Salem.**—Will the Finance Member be pleased to state the urgency for the preparation of a Manual of instruction for maintaining uniformity of procedure in Local Audit, and what would have happened if the deputation for the preparation of it was made from the 1st Karkadagam instead of Edavam 1103?

Mr. K. Krishna Pisharodi.—Vide answer to question o. 77 of the Budget Session of 1103.

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